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TRANSCRIPTION OF RECORDED INTERVIEW

OF

Lisa Ortega

August 1, 2012

Sacramento, California

Investigation of Department of Parks &
Recreation - Financial Irregularities

Interviewed by: Thomas M. Patton
Deputy Attorney General
Office of the Attorney
General
State of California

Transcribed by: David Rutt,
eScribers, Inc.

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New York, New York

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1 MR. MATTSON: Okay. My name is
2 Special Agent Mike Mattson. It is August 1st,
3 2012, at 1:04 in the p.m. on Wednesday for a
4 meeting. And the following personnel will
5 identify themselves.

6 MR. PATTON: Tom Patton, Deputy
7 Attorney General.

8 MS. ORTEGA: Lisa Ortega, Accounting
9 Administrator II.

10 MR. MATTSON: Okay. And this is
11 concerning an interview today that we are
12 having with Lisa.

13 MR. PATTON: Lisa Ortega, Accounting
14 Administrator II.

15 MS. ORTEGA: Um-hum.

16 MR. PATTON: I think, from my
17 looking at Orrick charts, I get the impression
18 you might be one of the longer-serving people.

19 MS. ORTEGA: Yes. I've been here
20 about fourteen, fifteen years now --

21 MR. MATTSON: Fourteen or fifteen?

22 MS. ORTEGA: -- in Accounting.
23 Yeah.

24 MR. PATTON: You started -- do you
25 remember when you started in Accounting?

1 MS. ORTEGA: I think it was October
2 1997.

3 MR. PATTON: Okay. In Accounting.

4 MS. ORTEGA: Um-hum.

5 MR. PATTON: And when you started,
6 who -- what was your position?

7 MS. ORTEGA: I started as an
8 Accountant I in the --

9 MR. PATTON: An Accountant -- are
10 you an accountant?

11 MS. ORTEGA: Well, now the
12 classification is Accounting Officer --

13 MR. PATTON: Okay.

14 MS. ORTEGA: -- Accounting
15 Administrator.

16 MR. PATTON: Okay.

17 MS. ORTEGA: That was -- that's a
18 lower level Accountant I.

19 MR. PATTON: Okay. And do you have
20 formal training in accounting?

21 MS. ORTEGA: Yes.

22 MR. PATTON: What kind of training?

23 MS. ORTEGA: Well, I have an
24 associate's degree and then --

25 MR. PATTON: In accounting.

1 MS. ORTEGA: -- I've taken the fund
2 accounting class through Finance.

3 MR. PATTON: Do you have an AA in
4 accounting?

5 MS. ORTEGA: Yeah.

6 MR. PATTON: And then you've taken
7 what?

8 MS. ORTEGA: The fund accounting
9 class that Department of Finance gives.

10 MR. PATTON: Okay.

11 MS. ORTEGA: And then the various
12 CALSTARS classes.

13 MR. PATTON: Okay. So you've been
14 at this a while.

15 MS. ORTEGA: Yes.

16 MR. PATTON: I like it.

17 MS. ORTEGA: I like numbers.

18 MR. PATTON: Who -- when you
19 started, you were an Accountant I. Who was
20 the Accounting Officer at the time? Do you
21 recall? The head of Accounting?

22 MS. ORTEGA: The head of Accounting?

23 MR. PATTON: Yeah.

24 MS. ORTEGA: What was Freda --

25 MR. PATTON: Yeah.

1 MS. ORTEGA: -- Luanne Dunne (ph.).

2 MR. PATTON: Who did you report to
3 originally?

4 MS. ORTEGA: I reported to Cheryl
5 Kilzer.

6 MR. PATTON: And then it went to
7 Freda? Or were there more people in between
8 you and Freda?

9 MS. ORTEGA: Then it went to Freda.

10 MR. PATTON: Okay. So you had one
11 intermediary when you started?

12 MS. ORTEGA: Right.

13 MR. PATTON: And you reported, I'm
14 sorry, to who?

15 MS. ORTEGA: Cheryl Kilzer.

16 MR. PATTON: Okay. Oh, I've seen
17 that name.

18 MR. MATTSON: It was on the e-mails.

19 MR. PATTON: Yeah. Okay. So you
20 started -- what we're trying to do is we're --
21 we've not been able -- and I think until
22 Finance, working with the Parks admin and
23 budget people and accounting people, I think
24 you -- are you involved right now in trying to
25 help locate records and -- because I know

1 Controllers officers are running around here,
2 Finance is.

3 MS. ORTEGA: Right. Yeah, I've been
4 asked to pull copies of our financial
5 statements.

6 MR. PATTON: From Accounting?

7 MS. ORTEGA: From Accounting, yeah.

8 MR. PATTON: And do you -- how far
9 back do the statements go; do you know?

10 MS. ORTEGA: We were just looking at
11 them a couple weeks ago, so I want to say it
12 goes back '01 or '02.

13 MR. PATTON: Okay. Do you --

14 MS. ORTEGA: We usually just keep
15 like five records --

16 MR. PATTON: Right.

17 MS. ORTEGA: -- five years of those,
18 but we wanted to keep them a little bit
19 longer.

20 MR. PATTON: You wanted to?

21 MS. ORTEGA: Yeah, because we were
22 giving them to Central Records, and I think
23 they didn't want to keep them anymore, so we
24 just decided to keep an extra set with us.

25 MR. PATTON: So you've been

1 archiving older files, but then Central
2 Records --

3 MS. ORTEGA: Just the year-end
4 statements, yeah. Our Central Records, not
5 the state archive --

6 MR. PATTON: Right.

7 MS. ORTEGA: -- our own
8 department --

9 MR. PATTON: Right.

10 MS. ORTEGA: -- because we had them,
11 Budget's had them, Audits has them. So it was
12 just an extra set that they didn't need. So I
13 want to say maybe the first few years I was
14 here we gave them to Central Records, and the
15 last ten we didn't.

16 MR. PATTON: And what were you --
17 what were you saving? Are you saving all of
18 the accounting records that went into building
19 that year-end accounting statement?

20 MS. ORTEGA: Just the financial
21 statements. So back then, they were done
22 manually, so the accrual worksheet, the Report
23 1, 3s, 5s, and 15s.

24 MR. PATTON: Okay.

25 MS. ORTEGA: And then we went to the

1 automated through CALSTARS.

2 MR. PATTON: Yeah.

3 MS. ORTEGA: And so that has like
4 the B06 that's generated from CALSTARS. And
5 if we had any adjustments, those are
6 transaction letters that go to Controllers as
7 a Report 3. So all of those are in there.

8 MR. PATTON: Did you -- while you've
9 been working here -- I mean, you've
10 probably -- I'm sure you're aware, you've seen
11 news reports about that the twenty million has
12 not been reported to Finance that is -- has
13 been reported to Controllers in the SPRF fund.
14 Were you aware, during this ten-year period or
15 so, that that was -- that that was the case?

16 MS. ORTEGA: I knew about it. I
17 don't know if I knew for ten years because I
18 was lower level; I didn't have to work with
19 that at all. But I have been supervising a
20 while, and my staff has to prepare the fund
21 condition statements that we -- after we're
22 done with our year-end statements to
23 Controllers, we have to use year-end reports,
24 and we prepare a fund condition statement. So
25 my staff does that. I did it one year and

1 then --

2 MR. PATTON: So -- hang on one

3 second.

4 MS. ORTEGA: Okay.

5 MR. PATTON: So your staff, Lisa's

6 staff prepares -- so you are now an Accounting

7 Administrator II, so that's a mid-management

8 type of position?

9 MS. ORTEGA: Um-hum.

10 MR. PATTON: And you have a staff of

11 what?

12 MS. ORTEGA: Well, I have two units

13 now so about twenty people.

14 MR. PATTON: Wow.

15 MS. ORTEGA: Yeah.

16 MR. PATTON: So you're supervising

17 twenty people?

18 MS. ORTEGA: I have two managers

19 under me, so I have --

20 MR. PATTON: Ah.

21 MS. ORTEGA: Yeah. I have --

22 MR. PATTON: Twenty-two people.

23 MS. ORTEGA: No, that includes them.

24 MR. PATTON: All right.

25 MS. ORTEGA: That includes

1 everybody.

2 MR. PATTON: So two submanagers and
3 a bunch of staff.

4 MS. ORTEGA: Um-hum.

5 MR. PATTON: And they prepare the
6 year-end financial statements?

7 MS. ORTEGA: So my general ledger
8 unit does that.

9 MR. PATTON: General ledger unit?

10 MS. ORTEGA: Yes. I'm over
11 cashiering, too.

12 MR. PATTON: All right. See, we're
13 learning a new language. The general ledger
14 unit.

15 MS. ORTEGA: You're going to be
16 accountants pretty soon.

17 MR. PATTON: Yeah, yeah. It's good
18 stuff. Always fun to learn another language.
19 Habla Espanol?

20 MS. ORTEGA: No.

21 MR. PATTON: No?

22 MS. ORTEGA: Poco.

23 MR. PATTON: Okay. When did you
24 start supervising people?

25 MS. ORTEGA: Oh, my goodness. I've

1 probably been doing it maybe six years.

2 MR. PATTON: Well, did you --

3 MS. ORTEGA: I'm not positive. I'd
4 have to go back and look.

5 MR. PATTON: Were you in a
6 supervisory position lower than Accounting
7 Admin II?

8 MS. ORTEGA: No, no.

9 MR. PATTON: This is -- because you
10 said you have two sort of managers under you
11 who supervise --

12 MS. ORTEGA: They're Accounting
13 Administrator Is.

14 MR. PATTON: You were never an
15 Accounting --

16 MS. ORTEGA: I was.

17 MR. PATTON: You were?

18 MS. ORTEGA: I was that level.

19 MR. PATTON: So you must have
20 supervised somebody as an Accounting
21 Administrator I?

22 MS. ORTEGA: Yes. I had ten people
23 then.

24 MR. PATTON: And you were an
25 Accounting Administrator I from when to when?

1 Let me make it easy for you. When did you
2 become an Accounting Administrator II, your
3 current --

4 MS. ORTEGA: To be honest, I don't
5 remember, three or four years ago.

6 MR. PATTON: Okay. So up until that
7 time, you were an Accounting Admin I?

8 MS. ORTEGA: Yeah.

9 MR. PATTON: And you'd been an
10 Accounting Admin 1 for what?

11 MS. ORTEGA: Probably three years.

12 MR. PATTON: Okay. And so then you
13 had ten people --

14 MS. ORTEGA: It was probably from
15 '03, but not positive. I'd have to go back
16 and look.

17 MR. PATTON: Do you think -- do you
18 think from like -- you're thinking like what?
19 '03 to --

20 MS. ORTEGA: Maybe 2003.

21 MR. PATTON: Account Admin I three
22 or so years, so maybe from '03?

23 MS. ORTEGA: Yeah, yeah.

24 MR. PATTON: Maybe from '03. And
25 then by '06 or '07 you got promoted to Account

1 Admin II?

2 MS. ORTEGA: I would say so.

3 MR. PATTON: Something like that.

4 So you're -- maybe you're going into your
5 fifth year or so now. Okay. So we'll just
6 say from -- we're just going to guesstimate
7 from question mark 2007 on. Now, you
8 indicated that you did learn about this
9 discrepancy between the year-end report that,
10 my understanding is, Accounting prepares for
11 the SCO, right?

12 MS. ORTEGA: Well, yeah. We don't
13 prepare the fund condition statement for SCO.

14 MR. PATTON: Right.

15 MS. ORTEGA: So the fund
16 condition --

17 MR. PATTON: Wait, wait, wait. Fund
18 condition statement is for the SCO?

19 MS. ORTEGA: No. We do --

20 MR. PATTON: The year-end --

21 MR. MATTSON: Year-end --

22 MS. ORTEGA: Year-end financial
23 statements --

24 MR. PATTON: Is for the SCO.

25 MS. ORTEGA: -- those go to SCO.

1 MR. PATTON: And you do -- that's
2 right.

3 MS. ORTEGA: Yeah. But then after
4 we're all done, we met the SCO's deadlines, we
5 go back and use year-end reports, and we have
6 to prepare this fund condition statement for
7 our budget office.

8 MR. PATTON: Okay. Oh, you brought
9 me some stuff?

10 MS. ORTEGA: Yeah.

11 MR. PATTON: Nice.

12 MS. ORTEGA: It's --

13 MR. PATTON: I better get --

14 MS. ORTEGA: I only --

15 MR. PATTON: -- the really powerful
16 glasses.

17 MS. ORTEGA: I only did it one year,
18 and then I had my staff do it --

19 MR. PATTON: Okay. But before --

20 MS. ORTEGA: -- so I could learn to
21 delegate.

22 MR. PATTON: Okay.

23 MS. ORTEGA: So this just goes to
24 our budget office; it doesn't go to
25 Controllers or anybody.

1 MR. PATTON: Okay. Wait a minute.
2 Let's -- and I'm not sure, you tell me at what
3 point we need to go -- I consider this the
4 weeds because now I see lots of lines and
5 numbers.

6 MS. ORTEGA: Okay.

7 MR. PATTON: So you tell me -- we'll
8 just keep it here.

9 MS. ORTEGA: Okay.

10 MR. PATTON: But you tell me when
11 it's time to go in it because I want to ask
12 you the more general question of --

13 MS. ORTEGA: Okay.

14 MR. PATTON: -- you -- you were
15 first brought into the loop and realized that
16 there was a difference between the year-end
17 accounting statement that goes to State
18 Controller and the fund condition report, and
19 you first found out about that when?

20 MS. ORTEGA: About the
21 discrepancy --

22 MR. PATTON: Yeah.

23 MS. ORTEGA: -- between what Budgets
24 reports?

25 MR. PATTON: Yeah. When did you

1 first see that?

2 MS. ORTEGA: I didn't actually see
3 it. I just -- my boss -- when I took this
4 over, she had explained it to me that she --

5 MR. PATTON: "This" being --

6 MS. ORTEGA: -- actually had to
7 develop --

8 MR. PATTON: -- the fund condition
9 statement?

10 MS. ORTEGA: Yeah, the fund
11 condition statement. And I -- she was given a
12 special project when she got here to develop
13 this and from an accounting --

14 MR. PATTON: Who was that?

15 MS. ORTEGA: Dorothy Kroll.

16 MR. PATTON: Okay.

17 MS. ORTEGA: So I -- I want to say
18 she had developed this, and then when I got
19 the Accounting Administrator I, I had to start
20 preparing it, but I already had good
21 instructions from her.

22 MR. PATTON: Um-hum.

23 MS. ORTEGA: So we had to use the
24 CALSTARS reports and just -- that's actuals,
25 and that gets plotted in here.

1 MR. PATTON: Um-hum.

2 MS. ORTEGA: And I just -- I never
3 compared this to what is in that salary and
4 wages book in Budgets; I never compared it.

5 MR. PATTON: All right. Rather than
6 me asking it in a specific way, why don't you
7 just tell me in a narrative way --

8 MS. ORTEGA: How I found out?

9 MR. PATTON: -- how and when you
10 came to find out that there was a discrepancy
11 between the two reports.

12 MS. ORTEGA: I would just always
13 hear my boss talking about it, and she --

14 MR. PATTON: Dorothy?

15 MS. ORTEGA: Yeah, Dorothy Kroll.
16 And she would always -- the last few budget
17 officers, she would have to work with them
18 because when they prepared their fund
19 condition statements, they never matched ours.
20 And so she would have to go through everything
21 and explain to them what --

22 MR. PATTON: "Them" being the budget
23 people?

24 MS. ORTEGA: -- she had been told.
25 Yeah, the budget people. So after --

1 MR. PATTON: Particularly and
2 specifically the budget office?

3 MS. ORTEGA: Yeah. So like Manuel
4 Lopez --

5 MR. PATTON: Yeah.

6 MS. ORTEGA: -- and Jason Summers,
7 they were the first pair there; they knew.
8 And then when Cheryl and Marilyn were working
9 on it, they had asked questions and --

10 MR. PATTON: Cheryl and who?

11 MS. ORTEGA: Cheryl Taylor and
12 Marilyn Evans-Jones.

13 MR. PATTON: Right. Hang on a
14 second. Manny -- so Dorothy would talk with
15 Manny and Jason --

16 MS. ORTEGA: Uh-huh.

17 MR. PATTON: -- who?

18 MS. ORTEGA: Jason Summers.

19 MR. PATTON: Summers. They're
20 budget types.

21 MS. ORTEGA: They were the budget --

22 MR. PATTON: What was Jason's
23 position? Was he the Assistant Admin
24 Director?

25 MS. ORTEGA: He was the Assistant

1 Budget Officer.

2 MR. PATTON: Yeah, that's what I
3 meant.

4 MS. ORTEGA: I don't really -- I
5 don't know their classifications.

6 MR. PATTON: Assistant Budget
7 Officer. Okay.

8 MS. ORTEGA: I want to say Manuel
9 was an SSM3 and maybe Jason was a 2 or a 1.

10 MR. PATTON: Okay. And then she
11 would also talk, you said, to who? Cheryl?

12 MS. ORTEGA: Cheryl --

13 MR. PATTON: Cheryl who?

14 MS. ORTEGA: -- Taylor.

15 MR. PATTON: Taylor. And these
16 people were in Accounting?

17 MS. ORTEGA: Budgets.

18 MR. PATTON: Budget. Okay. Cheryl
19 Taylor and who?

20 MS. ORTEGA: And Marilyn Evans.

21 MR. PATTON: In Budget.

22 MS. ORTEGA: Um-hum.

23 MR. PATTON: We'll figure out what
24 their positions were. Marilyn Evans.

25 MS. ORTEGA: Jones.

1 MR. PATTON: Jones.
2 MS. ORTEGA: Evans-Jones.
3 MR. PATTON: Evans hyphen Jones?
4 MS. ORTEGA: Um-hum.
5 MR. PATTON: In Budget.
6 MS. ORTEGA: And then now Elsie
7 Brenneman and --
8 MR. PATTON: And how do you know
9 this? Because Dorothy would tell you or were
10 you in the --
11 MS. ORTEGA: I was --
12 MR. PATTON: -- in conversations?
13 MS. ORTEGA: I was in the
14 conversations --
15 MR. PATTON: Okay.
16 MS. ORTEGA: -- since my staff had
17 to prepare these, but I don't know the time
18 period.
19 MR. PATTON: No, that's okay.
20 That's all right. And now also Elsie -- all
21 these people in Budget.
22 MS. ORTEGA: Elsie -- and then I
23 want to say when Elsie did it last year, it --
24 she was working with Marilyn --
25 MR. PATTON: Um-hum.

1 MS. ORTEGA: -- to do the statements
2 that they have to prepare for Finance, and so
3 Dorothy had to explain to them again.

4 MR. PATTON: Okay. Got it. And
5 these on our spreadsheet, Michael, was -- are
6 identified as Assistant Budget Officers. So
7 you're like an -- you're an Assistant
8 Accounting Officer. You and the Accounting
9 Officer are meeting with the Budget Officer,
10 and the Budget Officer --

11 MS. ORTEGA: Yeah.

12 MR. PATTON: -- and Assistant Budget
13 Officer, everybody knows.

14 MS. ORTEGA: Yeah.

15 MR. PATTON: Okay. No -- there's no
16 secret in that -- in these -- amongst all of
17 you?

18 MS. ORTEGA: Uh-huh.

19 MR. PATTON: So tell me about those
20 conversations. What do you recall when --

21 MS. ORTEGA: Just Dorothy --

22 MR. PATTON: -- Dorothy would say --

23 MS. ORTEGA: -- telling them that
24 they needed to let Finance know what the real
25 figures are. She kept saying "these are

1 actuals" --

2 MR. PATTON: Right.

3 MS. ORTEGA: -- "these are our

4 actuals. They're from CALSTARS" --

5 MR. PATTON: Yeah.

6 MS. ORTEGA: -- "so we can't change

7 anything here."

8 MR. PATTON: What's CALSTARS?

9 MS. ORTEGA: That's the reporting

10 system.

11 MR. PATTON: Yeah.

12 MS. ORTEGA: It's the statewide

13 reporting system.

14 MR. PATTON: And DOS reporting

15 system?

16 MS. ORTEGA: Um-hum.

17 MR. PATTON: Yeah. California State

18 Reporting System.

19 MS. ORTEGA: Oh, gosh.

20 MR. PATTON: Administrative

21 Reporting System; I don't know. CALSTARS.

22 MS. ORTEGA: State -- oh, gosh; I

23 don't know.

24 MR. PATTON: Who knows?

25 MS. ORTEGA: It's CALSTARS.

1 MR. PATTON: Okay. So you're in
2 these meetings with all the budget -- with all
3 these budget managers and you and Dorothy and
4 some of the other -- do you have a -- do you
5 have -- like you're an Assistant Accounting
6 Officer. Who else from Accounting would be in
7 those meetings?

8 MS. ORTEGA: It's pretty much just
9 Dorothy and I because this has to do --

10 MR. PATTON: Okay.

11 MS. ORTEGA: -- with the general
12 ledger unit.

13 MR. PATTON: Okay. And so when
14 Dorothy would bring this up in these meetings,
15 what would the budget -- who from Budget would
16 say what?

17 MS. ORTEGA: I want to say it was
18 Manuel that would say that -- I don't know who
19 he heard it from or what that -- if they
20 reported correctly to the Finance that they
21 would cut our funding, cut our general fund,
22 but that's all I remember. I don't know if
23 he -- the other ones never said anything like
24 that.

25 MR. PATTON: So at these meetings

1 when this topic got discussed, Manny would be
2 the person from Budget doing the talking? Is
3 that what you're telling me?

4 MS. ORTEGA: Yeah, because it --
5 yeah, it wasn't in a big -- from what I
6 remember, it wasn't in a big conference with a
7 lot of people.

8 MR. PATTON: Right.

9 MS. ORTEGA: It was just between the
10 Accounting and Budget staff.

11 MR. PATTON: Right. But other
12 Budget staff -- other Budget staff members
13 would be there, but Manny would be the one
14 speaking --

15 MS. ORTEGA: Um-hum.

16 MR. PATTON: -- on behalf of Budget?

17 MS. ORTEGA: Well, he was the Budget
18 Officer --

19 MR. PATTON: I know.

20 MS. ORTEGA: -- at that time.

21 MR. PATTON: Right.

22 MS. ORTEGA: So, yeah, he would --
23 yeah.

24 MR. MATTSON: And he said if they
25 reported to Finance they'll cut our budget?

1 MS. ORTEGA: Yeah.

2 MR. PATTON: You said, "I don't know
3 where he heard it from." What makes you think
4 that he heard it from some other source?

5 MS. ORTEGA: I -- well, I don't
6 know. I would just --

7 MR. PATTON: Did he --

8 MS. ORTEGA: I'm assuming that he
9 knew from his boss, but I don't know. I can't
10 swear on that.

11 MR. PATTON: Well, now -- so let's
12 try to recall exactly what he might have
13 indicated when he did speak on the subject.

14 MS. ORTEGA: Um-hum.

15 MR. PATTON: He reported to the
16 Chief Deputy Director, right?

17 MS. ORTEGA: Um-hum.

18 MR. PATTON: Who is Michael Harris.

19 MS. ORTEGA: Actually, I don't know
20 who he reported to. It was -- didn't he
21 report straight to Ruth? I don't really know,
22 to be honest.

23 MR. PATTON: I don't know. You
24 don't know?

25 MS. ORTEGA: Huh-uh.

1 MR. PATTON: What makes you think he
2 might have reported straight to Ruth as
3 opposed to the Chief Deputy?

4 MS. ORTEGA: I don't even know
5 Michael Harris's title. I just assume that
6 all the -- I don't know their titles, Deputy
7 Directors, he's Deputy Director of Admin. All
8 of those had to report to her.

9 MR. PATTON: Okay. So your
10 understanding --

11 MS. ORTEGA: But I just worried
12 about my accounting people and who they report
13 to.

14 MR. PATTON: Oh, of course, of
15 course, of course. I understand. You're
16 doing -- you're trying to take care of your
17 area. I get that. But I'm just trying -- I'm
18 just trying to figure out what you might have
19 heard from Manny in terms of his indication
20 that anybody above him had been -- was also
21 aware and had given any kind of a directive.

22 MS. ORTEGA: I don't think I ever
23 heard him tell me in front of me that somebody
24 knew.

25 MR. PATTON: Okay.

1 MS. ORTEGA: It -- yeah, I don't
2 know.

3 MR. PATTON: So this issue would
4 come up, and it sounds like Dorothy was pretty
5 good about raising this issue.

6 MS. ORTEGA: Yeah, she is.

7 MR. PATTON: I like the way you
8 laugh at that. So tell me -- just tell me --
9 walk me through one of those meetings. Was
10 Dorothy --

11 MS. ORTEGA: She gets kind of riled
12 up sometimes and -- well, I was in a meeting
13 this year with her, and it was -- we were
14 talking about this new funding we're going to
15 get and it's for revenue generation funding.
16 And we were in there with Aaron, Elsie, and a
17 couple people that had to do with that fund or
18 the tracking of it. And she brought it up
19 because they were talking about the salaries
20 and wages books and revenue targets, and she
21 brought it up then that the figures in there
22 weren't correct. And she really got upset
23 about it, and then I think that may have been
24 when Aaron first found out about it.

25 MR. PATTON: Um-hum.

1 MS. ORTEGA: And I don't know; she
2 just was mad.

3 MR. PATTON: That was -- that was
4 this year?

5 MS. ORTEGA: And rightly so.

6 MR. PATTON: That was this year?

7 MS. ORTEGA: That was this year,
8 yeah.

9 MR. PATTON: Prior years?

10 MS. ORTEGA: And when they were
11 talking about closing state parks, she brought
12 it up in another meeting, too.

13 MR. PATTON: With Manny?

14 MS. ORTEGA: I want to say it was
15 Manuel and Dave Saxby, but --

16 MR. PATTON: Yeah. And how was --
17 how was her presentation, that also pretty
18 animated?

19 MS. ORTEGA: Yes.

20 MR. PATTON: Yeah. Tell me what you
21 remember about that.

22 MS. ORTEGA: Well, sometimes she
23 would just say "why are we closing parks when
24 we're not reporting the right balances," so --

25 MR. PATTON: And what would -- what

1 would be the response?

2 MS. ORTEGA: I don't even remember
3 what they would say.

4 MR. PATTON: And she's obviously
5 directing this question to Manny and Dave,
6 right?

7 MS. ORTEGA: Yeah.

8 MR. PATTON: Because they're the
9 people in charge of Budget, right?

10 MS. ORTEGA: Yeah, but at that time,
11 I think I've only noticed her getting upset
12 over the last few years down -- when I'm down
13 to hall in those meetings that they have
14 that's admin managers, so just the, like,
15 personnel, the top of the personnel and their
16 bench, and then I'm -- Dorothy, and then I'm
17 her bench, so I would hear stuff in there.
18 But I don't remember what their response was.

19 MR. PATTON: Why?

20 MS. ORTEGA: Why? I don't know.

21 MR. PATTON: Why wouldn't you
22 remember that? It seems like a pretty
23 exciting topic.

24 MS. ORTEGA: It's probably just
25 about maybe that they would cut our general

1 fund and people were afraid that they would
2 cut the general fund.

3 MR. PATTON: Yeah.

4 MS. ORTEGA: But then I'm assuming,
5 so I don't know.

6 MR. PATTON: Yeah. Geez, I don't
7 know. Seems like a fairly -- it's a
8 noteworthy conversation to listen to --

9 MS. ORTEGA: Yeah.

10 MR. PATTON: -- because it's a
11 debate.

12 MS. ORTEGA: I've been to so many of
13 them, I don't know.

14 MR. PATTON: So this -- so this --
15 it's sort of like you don't recall specifics
16 because this debate's been going on for a long
17 time?

18 MS. ORTEGA: I guess, yeah. That's
19 fair.

20 MR. PATTON: Well, I mean, is that a
21 fair statement?

22 MS. ORTEGA: That's fair.

23 MR. PATTON: You've sat there many
24 meetings where this has come up apparently.

25 MS. ORTEGA: Right.

1 MR. PATTON: Ever since what? Ever
2 since you became Accounting Admin II.

3 MS. ORTEGA: Right.

4 MR. PATTON: Because you've been in
5 on those -- you've been at those meetings as
6 her -- as the leader of her bench.

7 MS. ORTEGA: Um-hum.

8 MR. PATTON: Right?

9 MS. ORTEGA: Right.

10 MR. PATTON: So you've been
11 listening to this for a while.

12 MS. ORTEGA: Yeah.

13 MR. PATTON: Like maybe five, six
14 years at this point, right?

15 MS. ORTEGA: Um-hum.

16 MR. PATTON: Before that, when you
17 were -- when you were the head of a ten-person
18 team as an Account -- what was it? A --

19 MS. ORTEGA: Accounting
20 Administrator I.

21 MR. PATTON: Yeah. Were you in --
22 were you at those meetings then from '03 to
23 '07?

24 MS. ORTEGA: Probably not. I'm
25 trying to see the time period back here when I

1 prepared them. I just can't remember with the
2 time. And I only had an hour to prepare --

3 MR. PATTON: Yeah.

4 MS. ORTEGA: -- so I don't --

5 MR. PATTON: No worries.

6 MS. ORTEGA: I don't have any
7 documentation of time or anything.

8 MR. PATTON: No worries. So when
9 you would listen to these conversations at
10 these meetings where Dorothy would get
11 animated and be confronting the budget people
12 and why is this not getting reported --

13 MS. ORTEGA: Um-hum.

14 MR. PATTON: -- would -- what
15 would -- did Dorothy ever say anything
16 afterwards? I mean, I take it you and Dorothy
17 are in pretty constant communication.

18 MS. ORTEGA: Yeah, we're close.

19 MR. PATTON: She obviously was
20 pretty frustrated by this, right?

21 MS. ORTEGA: Yeah. And I think she
22 would probably direct -- like the other budget
23 officer, she'd probably direct them to Manuel.
24 Like, if they came --

25 MR. PATTON: Yeah.

1 MS. ORTEGA: -- Cheryl Taylor --
2 MR. PATTON: Yeah.
3 MS. ORTEGA: -- and Marilyn and then
4 Elsie --
5 MR. PATTON: Yeah.
6 MS. ORTEGA: And any time they have
7 questions --
8 MR. PATTON: You can sit closer if
9 you want to read my notes. They're not --
10 MS. ORTEGA: Oh, no, I'm fine. I
11 just want -- I'm not trying to read them.
12 MR. PATTON: No, they're not.
13 MS. ORTEGA: I knew you had written
14 down there on the page.
15 MR. PATTON: Yeah. The other budget
16 people --
17 MS. ORTEGA: Right. She told
18 them --
19 MR. PATTON: -- if they came to talk
20 to her --
21 MS. ORTEGA: -- she told them to go
22 talk to Manuel because Budgets had to report
23 to him, and she --
24 MR. PATTON: Well, I guess, what are
25 you --

1 MS. ORTEGA: Dorothy is not over
2 budget office.

3 MR. PATTON: -- what are you
4 referring to? If they came to Dorothy --

5 MS. ORTEGA: Oh, when they came --

6 MR. PATTON: -- to talk about what?

7 MS. ORTEGA: -- to talk about the
8 fund condition statement --

9 MR. PATTON: Yeah.

10 MS. ORTEGA: -- the discrepancy, she
11 would tell them to go to Manuel to talk about
12 it.

13 MR. PATTON: So -- okay. So people
14 under Manny in Budget would come to talk to
15 Dorothy because they were also frustrated with
16 this discrepancy? Is that what you're telling
17 me?

18 MS. ORTEGA: I don't know.

19 MR. PATTON: They were concerned.
20 They wanted to talk with Dorothy about it.

21 MS. ORTEGA: Right.

22 MR. PATTON: Just because they like
23 to talk about discrepancies or they -- or you
24 got the impression they were wanting
25 someone -- a receptive audience to talk about

1 why do we --

2 MS. ORTEGA: I think they didn't --

3 MR. PATTON: -- have this

4 discrepancy.

5 MS. ORTEGA: -- they didn't

6 understand why there was a discrepancy.

7 MR. PATTON: Okay. Okay. So you

8 got other people who are confused as to why

9 there's a discrepancy.

10 MS. ORTEGA: I want -- and even

11 Manuel and Jason came to Dorothy when they

12 first got there, so they didn't understand

13 either. And Dorothy had been telling them

14 that they need to -- I don't know, they needed

15 to adjust -- whatever they're doing --

16 reporting to Finance so that it would match

17 ours.

18 MR. PATTON: Yeah. This is your --

19 this is your year-end accounting statement.

20 That's what you're --

21 MS. ORTEGA: Yeah.

22 MR. PATTON: When you pick that up,

23 you say "ours".

24 MS. ORTEGA: Yes.

25 MR. PATTON: This is your report

1 going to the Controller.

2 MS. ORTEGA: Our fund -- no.

3 MR. PATTON: This is your budget

4 report.

5 MS. ORTEGA: Yeah.

6 MR. PATTON: Your fund condition

7 statement.

8 MS. ORTEGA: This is the report --

9 yeah, it's fund condition statement that --

10 MR. PATTON: That you're working up

11 for Budget.

12 MS. ORTEGA: Right.

13 MR. PATTON: All right. Now, come

14 show me this.

15 MS. ORTEGA: Based on actuals --

16 MR. PATTON: Walk me through this.

17 Walk me through this.

18 MS. ORTEGA: Okay.

19 MR. PATTON: In fact -- well --

20 MS. ORTEGA: Is there a particular

21 fund --

22 MR. PATTON: Michael, you want to

23 look on?

24 MS. ORTEGA: -- you would like to

25 look at?

1 MR. MATTSON: Yeah. Lisa --

2 MS. ORTEGA: Uh-huh.

3 MR. MATTSON: -- I'm just curious.

4 Did you ever -- did you ever have any --
5 outside of a meeting with Manny or any of the
6 other people, did you ever have a conversation
7 with just you and Dorothy about this, like,
8 hey, what -- like trying to discuss the
9 problem or just kind of -- it's like -- like
10 Tom and I talk, we talk about the
11 investigation of what we're going to do and
12 how we're going to do it. Did you ever have
13 those kind of conversations with Dorothy about
14 this at all?

15 MS. ORTEGA: I don't know because
16 our records are correct, so we wouldn't really
17 have to talk about that.

18 MR. MATTSON: Well, I mean, just the
19 situation in general, like, hey, we've got --
20 there's all this money and they're not doing
21 anything about it. Did you ever have that
22 kind of conversation?

23 MS. ORTEGA: Just Dorothy saying "I
24 don't understand why they're closing parks,
25 why don't they tell them about the balance and

1 SPRF."

2 MR. MATTSON: So it sounds like it
3 was more of Dorothy kind of venting her
4 frustration talking to you about it, like,
5 hey --

6 MS. ORTEGA: Yeah.

7 MR. PATTON: -- why aren't they
8 doing something about it.

9 MS. ORTEGA: Right.

10 MR. PATTON: Okay. All right. So
11 we're looking at --

12 MS. ORTEGA: Which I didn't bring
13 all the back-up reports.

14 MR. PATTON: This is the SPRF
15 statement.

16 MS. ORTEGA: This is SPRF, so Fund
17 0392, and --

18 MR. PATTON: And this is for
19 FY2010-'11?

20 MS. ORTEGA: This was '9 -- wait. I
21 did it in '11 -- '10-'11.

22 MR. PATTON: This is FY2010-'11?

23 MS. ORTEGA: Yeah. So this is as of
24 June 30th reports of 2011. And all of these
25 reports are CALSTARS reports, so G02, B04,

1 B06 --

2 MR. PATTON: Okay. Hang on a
3 second. I see it signed off here in August of
4 '11. This is what's getting -- this is
5 getting communicated -- is this what gets
6 communicated to DOF or this is being worked up
7 by you and -- who is this?

8 MS. ORTEGA: Esther.

9 MR. PATTON: Who is she?

10 MS. ORTEGA: She's my staff that
11 works on -- or one of the staff G -- in
12 general ledger --

13 MR. PATTON: Okay. So she's a
14 person under you on your team?

15 MS. ORTEGA: Yeah.

16 MR. PATTON: This is dated August.
17 You guys are sending this could where with
18 once you sign off?

19 MS. ORTEGA: To our budget office --

20 MR. PATTON: To budget office.

21 MS. ORTEGA: -- within Parks and
22 Rec.

23 MR. PATTON: This is for them to use
24 as their preparing to submit something at the
25 end of 2011 then?

1 MS. ORTEGA: Right.

2 MR. PATTON: For -- what will that
3 be? What fiscal year will that be then?

4 MS. ORTEGA: Well, this is the
5 transaction year '11-'12, so I don't know how
6 they're reporting this in Budget so -- but
7 that would go over in the '11-'12 year.

8 MR. PATTON: Right. And I'm
9 assuming --

10 MS. ORTEGA: So probably they're --

11 MR. PATTON: -- for FY2012-'13. If
12 this is going to -- if this is going to your
13 budget office and then to DOF at the end of
14 '11, I'm assuming it's for working up the
15 FY2012-'13 budget.

16 MS. ORTEGA: I don't know. You'd
17 have to ask Budgets.

18 MR. PATTON: All right. And it
19 shows -- you're starting with the fund
20 condition statement as of June 30, 2011.

21 MS. ORTEGA: Um-hum.

22 MR. PATTON: So at the end of the
23 fiscal year, which is 2010-'11 --

24 MS. ORTEGA: Um-hum.

25 MR. PATTON: -- you are now going

1 back and you're analyzing all the numbers from
2 the fiscal year.

3 MS. ORTEGA: Right.

4 MR. PATTON: Right?

5 MS. ORTEGA: Yeah. Once we're done
6 and we do our year-end closing/year-end
7 opening --

8 MR. PATTON: Uh-huh.

9 MS. ORTEGA: -- we'll use the year-
10 end closing --

11 MR. PATTON: Okay.

12 MS. ORTEGA: -- reports.

13 MR. PATTON: Okay.

14 MS. ORTEGA: That means all of our
15 statements have been submitted to Controllers,
16 but we get reports to fill -- to prepare
17 the --

18 MR. PATTON: So -- now, as of this
19 time, you're already into, as of that date,
20 the next day you started the 2011-2012 fiscal
21 year.

22 MS. ORTEGA: Um-hum.

23 MR. PATTON: This shows 2010-'11.
24 So this is a fund condition statement for
25 FY2010-'11 at the close of the fiscal year?

1 MS. ORTEGA: Right.

2 MR. PATTON: And --

3 MS. ORTEGA: We can't do this sooner
4 because we're working on year-end
5 statements --

6 MR. PATTON: Sure.

7 MS. ORTEGA: -- to Controllers.

8 MR. PATTON: Sure. Okay. So -- and
9 the next fiscal year kicked in the next day,
10 and so the year's prior fund condition
11 statement went into play --

12 MS. ORTEGA: They're here; they're
13 all here.

14 MR. PATTON: -- in creating The
15 2011-'12 budget. So now this report, it gets
16 generated, and it's going to be worked on in
17 preparing for the 2012-'13 budget. That's --
18 I just need it in my head to see the timing of
19 the report, okay?

20 MS. ORTEGA: Um-hum.

21 MR. PATTON: So now, you've got --
22 showing -- okay. So what is it you want to
23 tell us about? You're showing --

24 MS. ORTEGA: Oh, I'm just showing
25 the report. I didn't really know what to

1 bring --

2 MR. PATTON: That's all right.

3 MS. ORTEGA: -- other than the
4 condition statement.

5 MR. PATTON: Good. You're going to
6 teach us something about budgets. You're
7 going to teach us how to be budget people.

8 MS. ORTEGA: No. Accounting.

9 MR. PATTON: Oh, accounting people.

10 MS. ORTEGA: I don't know budgets.

11 MR. PATTON: I'm sorry. I messed
12 up.

13 MR. MATTSON: Wow.

14 MS. ORTEGA: They round, and we're
15 to the penny.

16 MR. PATTON: My mistake.

17 MR. MATTSON: I can tell there's a
18 good delineation between accounting and
19 budgeting, isn't there?

20 MS. ORTEGA: There is, yeah. We're
21 all about actuals.

22 MR. PATTON: Okay.

23 MS. ORTEGA: And I don't know, we
24 balance to the penny.

25 MR. MATTSON: And they do -- they

1 do --

2 MS. ORTEGA: It's bad. I've spent
3 three days balancing for one penny, so that's
4 crazy. But it's all -- it's all in CALSTARS.
5 All of these numbers come from there.

6 MR. PATTON: I hate that. I'm like
7 that, too. My checking account, if I'm -- and
8 these days, I'll throw like eight cents'
9 interest every few months, and I'm like --

10 MR. MATTSON: I don't get concerned
11 until I find twenty million dollars; that's
12 when I get really concerned.

13 MS. ORTEGA: Oh, sure.

14 MR. PATTON: Right. Okay. So we've
15 got beginning balance, prior year revenue,
16 prior expenses.

17 MS. ORTEGA: This is just the
18 different revenue sources. And so in
19 CALSTARS, when we get a cash receipt or
20 something from Controllers, that these are
21 source codes, and they're in the Uniform
22 Code's Manuals, so that's what they stand for,
23 and so we have to break it down.

24 MR. PATTON: Eighty-two million in
25 fees. You get a lot of perks. Revenue use of

1 property thirteen million. Okay. So this
2 is -- so this is -- okay. That's prior year
3 revenue; this is the current year revenue,
4 right?

5 MS. ORTEGA: There should be
6 expenditures, prior year.

7 MR. PATTON: Right here, right here.

8 MS. ORTEGA: Oh, okay.

9 MR. PATTON: Right?

10 MS. ORTEGA: Yeah, EXP, yeah.

11 MR. PATTON: Okay. Now, those are
12 two million dollars different approximately,
13 two million more in expenditures than revenues
14 in the prior year.

15 MS. ORTEGA: Okay.

16 MR. PATTON: Where is the -- where
17 does that two million come up -- come from?
18 Prior year -- what's "ENC"?

19 MS. ORTEGA: Well, you don't spend
20 revenue, so it's different.

21 MR. PATTON: Okay.

22 MS. ORTEGA: It's not that we're
23 spending more because -- I want -- this is how
24 I understand it. It's the revenue that we
25 collect. Let's just say in the '11-'12

1 year --

2 MR. PATTON: Um-hum.

3 MS. ORTEGA: -- it would be budgeted
4 in a future year. That's how I've always
5 understood it.

6 MR. PATTON: Okay.

7 MS. ORTEGA: So the revenue we're
8 collecting right now, we can't spend on buying
9 a chair or whatever that year.

10 MR. PATTON: Okay. What is this?
11 "Eight million prior year ENC reversal"? What
12 is that? What's the "ENC reversal"?

13 MS. ORTEGA: This one? "Encumbrance
14 reversal".

15 MR. PATTON: Okay. So this is a
16 positive? You're -- basically, in the prior
17 year statement, you're freeing up --

18 MS. ORTEGA: This --

19 MR. PATTON: -- you're saying --

20 MS. ORTEGA: To be honest, I don't
21 really know.

22 MR. PATTON: All right.

23 MS. ORTEGA: But the encumbrances,
24 they get reported on our year-end statements
25 as an expenditure. So then in the new year,

1 everything gets reversed out. So that's
2 probably what that is.

3 MR. PATTON: Okay. Well, here's
4 what I like. I come down here, and I see --

5 MS. ORTEGA: This is --

6 MR. PATTON: -- 250 -- 200 --

7 MS. ORTEGA: This is the fund
8 balance.

9 MR. PATTON: Yeah.

10 MS. ORTEGA: This is the fund
11 balance right here. So this is just cash. So
12 that's different from your authority and your
13 expenditures.

14 MR. PATTON: Right.

15 MS. ORTEGA: It's just leftover cash
16 at the end of the fiscal year.

17 MR. PATTON: Okay.

18 MS. ORTEGA: Both of those, because
19 what happens, this 1140, that's the cash in
20 the state treasury.

21 MR. PATTON: Uh-huh.

22 MS. ORTEGA: But every time they get
23 at least 1,000 dollars, they invest it in
24 SMIF, and so we have money. This is SMIF. So
25 to us, this is cash; both of them are cash.

1 MR. PATTON: SMIF is something money
2 investment fund?

3 MS. ORTEGA: Yes.

4 MR. PATTON: State Monies Investment
5 Fund. It's their interest account --

6 MS. ORTEGA: Yeah, the treasury --

7 MR. PATTON: -- at STO, right?

8 MS. ORTEGA: Yeah. STO, right?
9 They're the ones that are investing it.

10 MR. PATTON: Treasury office, okay.
11 Okay. So at the close of this fiscal year
12 ending 6/30/2010, you show a fund balance of a
13 positive fifty-two million, right?

14 MS. ORTEGA: Um-hum.

15 MR. PATTON: So -- and -- but
16 there's actually sixty-one million on deposit
17 in the state treasury, right?

18 MS. ORTEGA: Cash, that's cash,
19 yeah.

20 MR. PATTON: That's cash. That's
21 a -- that's different than a fund balance.

22 MS. ORTEGA: Yeah. And I don't know
23 how I would explain that but --

24 MR. PATTON: Well, is it because
25 there's sixty-one million in cash but of that

1 cash you've spent and you're waiting for the
2 checks to hit the treasury office and be
3 issued by the Controller totaling nine
4 million, that's going to bring your balance
5 down to fifty-two? Is that why?

6 MS. ORTEGA: Yeah, that sounds good.

7 MR. PATTON: Is that a good
8 explanation?

9 MS. ORTEGA: That's a good
10 explanation.

11 MR. PATTON: Because sometimes what
12 shows in my checkbook may be higher --

13 MS. ORTEGA: Right -- better in
14 transit.

15 MR. PATTON: Yeah.

16 MS. ORTEGA: Yeah.

17 MR. PATTON: Okay.

18 MS. ORTEGA: It could be, yeah,
19 because -- yeah.

20 MR. PATTON: Now, at the end of the
21 year, I guess --

22 MS. ORTEGA: But then the
23 encumbrances, they don't get -- they've not
24 cut warrants yet, so I don't know --

25 MR. PATTON: I guess I don't

1 understand why -- this is a basic question.
2 Why at the end of the year would you end up
3 with positive fifty-two million in funds as
4 opposed to spending what you brought in? Why
5 is the budget -- doesn't the budget spend what
6 was available down to fairly close to zero? I
7 mean, they're not going to spend every cent;
8 they're going to leave a few million in
9 reserve in case you need a few million. But
10 fifty-two million, I almost see this as like
11 this is a fund surplus at the end of the
12 fiscal year. Your fund balance, to me, looks
13 like money available. Is this what you rely
14 on then for the next year?

15 MS. ORTEGA: No.

16 MR. PATTON: No.

17 MS. ORTEGA: Because, to me, it's
18 entirely different because we -- when we get
19 the new Budget Act in the new year, that's our
20 authority to spend, so that's all they can
21 spend.

22 MR. PATTON: What is the -- do you
23 know what -- what is the -- and these are
24 stupid basic questions. How many millions is
25 the Parks Department budget each year that you

1 get authority to spend?

2 MS. ORTEGA: Oh, gosh. We have so
3 many funds. We have like thirty-something
4 funds, so I don't know.

5 MR. PATTON: Is it -- it's a lot
6 bigger than that? Fifty-two million?

7 MS. ORTEGA: Yeah.

8 MR. PATTON: Is it in the billions?

9 MS. ORTEGA: No, I don't think so.

10 MR. PATTON: Is it in the hundreds
11 of millions?

12 MS. ORTEGA: No -- I don't know --
13 yeah, hundreds of millions probably.

14 MR. PATTON: Okay.

15 MS. ORTEGA: I'm trying to think,
16 because there's local assistance budget
17 authority, too, so -- and capital outlay.

18 MR. PATTON: So if we were to add
19 them all up together, which we might do
20 eventually, we might be looking at 3-, 4-, 500
21 and some odd million total?

22 MS. ORTEGA: Yeah, but every --
23 okay. Because each account -- like local
24 assistance, that's -- if it's enacted this
25 year, you have two years to spend or encumber

1 plus an additional four years until it
2 liquidates. So you can't just look at one
3 year of budget authority, because like now,
4 they're income contracts or grant contracts
5 from something that was enacted last year --

6 MR. PATTON: Yeah.

7 MS. ORTEGA: -- or the year before.

8 MR. PATTON: Well, that's --

9 MS. ORTEGA: I don't -- it's not
10 real clear.

11 MR. PATTON: No. My question --

12 MS. ORTEGA: It's just the State.

13 MR. PATTON: My question is just --

14 MS. ORTEGA: So we have the State
15 budget.

16 MR. PATTON: -- a State
17 budgeting/accounting question for dummies.
18 When I say a fund balance at the end of a
19 fiscal year of fifty-two million --

20 MS. ORTEGA: Um-hum.

21 MR. PATTON: -- I think, to me,
22 that's a lot of money.

23 MS. ORTEGA: Um-hum.

24 MR. PATTON: But it may not be. It
25 sounds like the overall annual budget is in

1 the hundreds of millions somewhere, so this is
2 like maybe ten percent plus or minus of the
3 total amount spent each year. So that's not a
4 wildy large balance to be having at the end
5 of the year. That's what I'm trying to get in
6 my head.

7 MS. ORTEGA: Okay.

8 MR. PATTON: Do you understand?

9 MS. ORTEGA: Um-hum.

10 MR. PATTON: And I'm sorry for being
11 so dumb about budgets.

12 MS. ORTEGA: No, no, no.

13 MR. PATTON: Okay. So I don't know
14 what -- I mean, basically, you've got fund --
15 SPRF fund statements, fund condition
16 statements. This is what -- this is what your
17 side would work up to give to Budget?

18 MS. ORTEGA: Right.

19 MR. PATTON: Because it -- because I
20 understand a fund condition statement to be
21 what the budget office then transmits to DOF.

22 MS. ORTEGA: Right.

23 MR. PATTON: This is not the actual
24 fund condition statement then that went to
25 DOF. Is that what you're telling me?

1 MS. ORTEGA: Right, right.

2 MR. PATTON: This is what the

3 accounting side worked up for Budget?

4 MS. ORTEGA: Um-hum.

5 MR. PATTON: And it's got numbers

6 that are different then than what Budget

7 actually transmitted. Is that your

8 understanding?

9 MS. ORTEGA: Yes.

10 MR. PATTON: Do you -- and who --

11 MS. ORTEGA: And I think I've heard

12 Dorothy in the past, too, say that at other

13 departments Accounting doesn't even prepare

14 fund condition statements.

15 MR. PATTON: Sure. Okay.

16 MS. ORTEGA: I don't --

17 MR. PATTON: So you guys are going

18 above and beyond.

19 MS. ORTEGA: I don't -- I don't

20 know -- yeah, because we're good.

21 MR. PATTON: Okay. You have these

22 going back to when?

23 MS. ORTEGA: Oh, gosh.

24 MR. PATTON: I see '02, I just saw

25 '02.

1 MS. ORTEGA: This is '01-'02. Yeah,
2 this is --

3 MR. PATTON: Right.

4 MS. ORTEGA: -- '01-'02. That's a
5 different one so -- to '01-'02.

6 MR. PATTON: For SPRF?

7 MS. ORTEGA: Yes.

8 MR. PATTON: Okay.

9 MS. ORTEGA: And -- well --

10 MR. PATTON: Dorothy have these
11 also? Are these -- are these --

12 MS. ORTEGA: This is our central
13 one. I think I need to make a couple sets
14 because I'm worried they're going to get lost.

15 MR. PATTON: I'm -- I just had the
16 same worry.

17 MS. ORTEGA: But we do have them
18 electric -- we have them electronic, too, but
19 not the signed ones so --

20 MR. PATTON: Okay. Will you do us a
21 favor and have someone -- did I give you my
22 card?

23 MS. ORTEGA: Um-hum.

24 MR. PATTON: Have someone e-mail to
25 me and copy to Michael -- when you say you

1 have all these electronically --

2 MS. ORTEGA: Um-hum.

3 MR. PATTON: -- e-mail these to me.

4 MS. ORTEGA: Okay. Do you want a

5 PDF of it or --

6 MR. MATTSON: I think the PDF would

7 be great --

8 MR. PATTON: PDF's fine.

9 MR. MATTSON: -- because then we

10 get --

11 MS. ORTEGA: Because it has

12 signatures.

13 MR. MATTSON: -- the signed copy and

14 everything.

15 MS. ORTEGA: Okay.

16 MR. PATTON: PDF is great.

17 MS. ORTEGA: And I just started

18 doing this a few years ago. Before, we didn't

19 have who it was prepared by and approved, so

20 it doesn't go all the way back --

21 MR. PATTON: Okay. Can you show me

22 on -- take any one of these --

23 MS. ORTEGA: -- probably just a few

24 years.

25 MR. PATTON: Let's take this one.

1 This statement is two pages. What is that?

2 MS. ORTEGA: No. It's actually just
3 one page.

4 MR. PATTON: Okay. That's it.

5 MS. ORTEGA: We need it --

6 MR. PATTON: What is this?

7 MS. ORTEGA: This is page -- that's
8 just Esther attaching it. It's to help --
9 let's see. There is a figure -- sometimes
10 Controllers hits our fund balance and not an
11 actual appropriation --

12 MR. PATTON: Controller what? Hits?

13 MS. ORTEGA: Hits. They charge.

14 MR. PATTON: Okay.

15 MS. ORTEGA: They'll charge our fund
16 at fund level, and it doesn't hit an actual
17 appropriation. So when we don't balance to
18 the G02, she sometimes has to have an entry,
19 and I don't see it here. Let's see. Yeah.
20 See, these aren't hitting. This is just a
21 subsidiary. Okay. I can just tell by looking
22 at this report, this is generated from
23 CALSTARS; it's a database we have, and I can
24 tell it's not hitting an appropriation. So
25 they just hit our fund at fund level; they

1 just hit our cash.

2 MR. PATTON: Wow. That sounds
3 ominous. Let's -- let me look at something
4 else.

5 MS. ORTEGA: So not all of them are
6 going to have that because most of the time --

7 MR. PATTON: That's all right.

8 MS. ORTEGA: -- they're okay.

9 MR. PATTON: That's -- that's
10 about --

11 MS. ORTEGA: They just started doing
12 that -- I don't know -- maybe --

13 MR. PATTON: That's above my
14 comprehension level.

15 MS. ORTEGA: Every -- every
16 department starts hitting our account.

17 MR. PATTON: Now, I can see here --
18 I can see for these three years you and Esther
19 have been signing these?

20 MS. ORTEGA: Um-hum.

21 MR. PATTON: And then when I get to
22 '08, I don't have -- so those signatures
23 are --

24 MS. ORTEGA: I just started adding
25 them.

1 MR. PATTON: Well, here's what I
2 want to say is these signatures give me an
3 indication that is -- this is the Accounting
4 Section's fund condition statement.

5 MS. ORTEGA: Right.

6 MR. PATTON: Because ultimately it's
7 the budget side that sends the final fund
8 condition statement to DOF.

9 MS. ORTEGA: Um-hum.

10 MR. PATTON: And this is not what
11 went.

12 MS. ORTEGA: Okay.

13 MR. PATTON: Correct?

14 MS. ORTEGA: From my understanding,
15 yes.

16 MR. PATTON: Because what I'm going
17 to find -- if I look at this and compare to
18 what went from the budget office to DOF, I'm
19 going to see a number that's approximately
20 twenty million dollars different.

21 MS. ORTEGA: Okay.

22 MR. PATTON: Right? Aren't I?
23 Isn't that what this is all about?

24 MS. ORTEGA: Yeah, that's what this
25 is about.

1 MR. PATTON: Okay. And you don't
2 have possession of the fund condition
3 statements that actually issued out of Budget?
4 You only have yours --

5 MS. ORTEGA: Right.

6 MR. PATTON: -- accounting side.

7 MS. ORTEGA: They don't come and
8 give me an updated version or anything.

9 MR. PATTON: Right.

10 MS. ORTEGA: But, having said
11 that --

12 MR. PATTON: Yeah.

13 MS. ORTEGA: -- we do get the salary
14 and wages book which I never even look at. I
15 don't know if they give it to all the
16 managers. I know Dorothy has it, and she was
17 doing analysis on it when everything hit the
18 fan so --

19 MR. PATTON: Okay. Now, my question
20 is -- and I haven't yet seen the actual
21 document that goes from Budget here called a
22 fund condition statement that goes to Finance,
23 but my understanding is what I'm looking at
24 right now that is titled "Fund Condition
25 Statement" is not what I'm going to see when I

1 look at what actually went to Finance. And my
2 question is, how am I going to be able -- know
3 that I'm looking at your accounting side fund
4 condition statement and not the fund condition
5 statement from budget. And I can tell for
6 these three years because I see your name on
7 it, and I know who you are and where you're
8 from now.

9 MS. ORTEGA: Right. Yeah, and we
10 should probably add something on there.

11 MR. PATTON: To identify it?

12 MS. ORTEGA: I guess it's -- yeah.

13 MR. PATTON: Let's do this then.

14 When you PDF these --

15 MS. ORTEGA: Um-hum.

16 MR. PATTON: -- make a notation --
17 and you don't have to mark your original, but
18 make a notation --

19 MS. ORTEGA: It's Accounting
20 Services Section.

21 MR. PATTON: -- that it's Accounting
22 Services Section, fund condition statement
23 produced to Budget.

24 MS. ORTEGA: Okay.

25 MR. PATTON: Okay?

1 MS. ORTEGA: Yeah.

2 MR. PATTON: And then -- and just

3 put your name. So that will help me identify

4 that what I'm looking at is a fund condition

5 statement generated out of Accounting.

6 MS. ORTEGA: Okay.

7 MR. PATTON: And where is '03?

8 MS. ORTEGA: Oh, it's over there.

9 MR. PATTON: I got '11, '10, '09 --

10 where's '09? I got '09 here.

11 MS. ORTEGA: I'm not giving these to

12 you.

13 MR. PATTON: '09. There's '03.

14 Okay. I had to worry there for a second, huh?

15 I like it. You're very thorough, huh, aren't

16 you?

17 MS. ORTEGA: They're in order.

18 MR. PATTON: So am I. I like

19 numbers. I can count to ten.

20 MR. MATTSON: Hey, Lisa. I notice

21 that you got -- a couple years ago, like you

22 said, you started putting "prepared by,"

23 "approved by" --

24 MS. ORTEGA: Um-hum.

25 MR. MATTSON: And I don't know if

1 you know this or not, but on the Budget's
2 report, do they have the same thing? Do they
3 have a signature on there that shows who
4 prepared it, who approved it?

5 MS. ORTEGA: You know, I really
6 don't know.

7 MR. MATTSON: Okay.

8 MS. ORTEGA: I know they have --

9 MR. MATTSON: We have to look at
10 their reports to see that.

11 MS. ORTEGA: Yeah. And they have to
12 send it directly to Finance. I'm assuming
13 they would have their name on it. This is
14 just an internal document which is probably
15 why we never had names on it before, but it --

16 MR. MATTSON: Because it's internal;
17 it's not going --

18 MS. ORTEGA: I just -- yeah.

19 MR. MATTSON: -- to anybody
20 official --

21 MR. PATTON: What --

22 MR. MATTSON: -- but it makes sense
23 to put your name on it so everybody knows who
24 put it together --

25 MS. ORTEGA: Well, yeah --

1 MR. MATTSON: -- and who said it's
2 okay.

3 MS. ORTEGA: Yeah, because we had
4 changes. I had done it, and another one of my
5 staff did it. So this is just to help me know
6 who did it last.

7 MR. PATTON: I like your thinking.
8 I always like to do that, too. I will sign
9 whatever I create and put a date.

10 MS. ORTEGA: Yeah. Thank you.

11 MR. PATTON: I find that helpful.
12 You said that something would come back to
13 you? You said something about payroll.

14 MS. ORTEGA: No, I said -- oh, a
15 salary and wages book.

16 MR. PATTON: Okay.

17 MS. ORTEGA: I think that's the name
18 of it.

19 MR. PATTON: But that's not going to
20 be Budget's fund condition statement. That's
21 just a part of --

22 MS. ORTEGA: I think it includes it
23 in there.

24 MR. PATTON: Salary and wages are
25 included in the fund condition statement?

1 MS. ORTEGA: I think the book is
2 called Salaries and Wages. I'd have to go
3 back and look. And it's just a little bounded
4 book and then -- bound book. And within it, I
5 think it has their fund condition statements
6 in it.

7 MR. PATTON: Oh.

8 MS. ORTEGA: I'd have to go back and
9 pull it. I have it if you want it.

10 MR. MATTSON: Did they pull that to
11 look at that because of the buyback situation
12 or was that --

13 MS. ORTEGA: No. Dorothy was
14 looking at it researching this.

15 MR. MATTSON: This situation?

16 MS. ORTEGA: Yeah.

17 MR. MATTSON: Gotcha.

18 MR. PATTON: When you -- when you
19 all are able to identify -- basically what I'm
20 looking for is your -- this is very helpful.
21 You're able to show me ten years' worth of
22 accounting -- you call it the Accounting
23 Division, Accounting Services?

24 MS. ORTEGA: Accounting Services
25 Section.

1 MR. PATTON: You're able to show us
2 ten years of Accounting Services' fund
3 condition statements --

4 MS. ORTEGA: Um-hum.

5 MR. PATTON: -- but that's not the
6 actual fund condition statement that went over
7 to DOF.

8 MS. ORTEGA: Right.

9 MR. PATTON: And so now --

10 MS. ORTEGA: You keep asking me
11 that.

12 MR. PATTON: That's right. I'm like
13 a -- and I will until -- that's the beauty of
14 the work. I keep asking for it --

15 MS. ORTEGA: Okay.

16 MR. PATTON: -- until it happens.
17 So somebody's got them --

18 MS. ORTEGA: Um-hum.

19 MR. PATTON: -- okay?

20 MS. ORTEGA: Okay.

21 MR. PATTON: And you may have, in
22 your employment and wages statement -- is that
23 what you called it?

24 MS. ORTEGA: I think it's salaries
25 and wages.

1 MR. PATTON: Salaries and wages.
2 MS. ORTEGA: Yeah. I'd have to go
3 back and look.
4 MR. PATTON: -- you may -- it may be
5 in there. If you find it there, send that to
6 me also if you can.
7 MS. ORTEGA: Well, it's a book.
8 MR. PATTON: I don't want the whole
9 book
10 MS. ORTEGA: Just the page from
11 Parks?
12 MR. PATTON: Yeah, exactly. And
13 make a notation on that --
14 MS. ORTEGA: Okay.
15 MR. PATTON: -- where it came from,
16 that this is the salaries and wages book, fund
17 condition statement portion that was -- that
18 you understand is what was transmitted to DOF.
19 MS. ORTEGA: Okay.
20 MR. PATTON: Okay?
21 MS. ORTEGA: Um-hum. And then the
22 fund condition statement, too. You wanted all
23 the years of fund -- of FARSPER (ph.)
24 MR. MATTSON: Yeah, as far back as
25 you got.

1 MR. PATTON: Yeah.

2 MS. ORTEGA: As far back? Okay.

3 MR. PATTON: Yeah. And feel free --

4 MS. ORTEGA: You know that retention

5 is only five years, but we kept them.

6 MR. MATTSON: That's what Dorothy

7 told us.

8 MS. ORTEGA: Oh, okay.

9 MR. PATTON: Yeah. We're giving you

10 extra credit for that.

11 MS. ORTEGA: Okay.

12 MR. PATTON: You're going to get it.

13 MR. MATTSON: Yeah, it's pretty --

14 MS. ORTEGA: Dorothy's really good.

15 She's --

16 MR. MATTSON: Seems like she's very

17 thorough.

18 MR. PATTON: So when we --

19 MS. ORTEGA: She is.

20 MR. PATTON: When we assign annual

21 grades --

22 MS. ORTEGA: And she's always, like,

23 Lisa, document, document, document.

24 MR. PATTON: Yeah. No, it's great.

25 MS. ORTEGA: She's been telling us

1 that for years.

2 MR. PATTON: You guys are getting a
3 lot of extra credit for that.

4 MS. ORTEGA: She's really good.

5 MR. PATTON: I like it. And it will
6 be reflected in your final midterm -- final
7 and midterm grades.

8 MS. ORTEGA: Do we get raises?

9 MR. PATTON: I don't know about
10 that. I only get to hand out happy faces.

11 MS. ORTEGA: Okay.

12 MR. MATTSON: Yeah, stars.

13 MS. ORTEGA: Yeah.

14 MR. PATTON: Yeah. And that is. I
15 mean, that gives me a happy face. We get to
16 share in that. By the way, feel free to tell
17 Dorothy -- no secrets here. We talked to
18 Dorothy. We're going to keep talking with
19 her. You guys have a lot of valuable
20 information, and so I'm asking you because you
21 have these files. I think she may have
22 brought them when we sat down, and we'll be
23 talking with her some more. But you feel free
24 to tell her that that Patton guy and Michael
25 Mattson asked that they be given a copy of

1 that.

2 MS. ORTEGA: Okay.

3 MR. PATTON: There's no -- we're not
4 trying to trick anybody.

5 MS. ORTEGA: Okay.

6 MR. MATTSON: Yeah, especially if
7 you guys come together and think of anything
8 that we haven't asked or that we might find
9 useful, it would really help us out a lot.

10 MS. ORTEGA: Okay. I'll send my
11 employment history, too, because I'm not
12 comfortable --

13 MR. PATTON: All right.

14 MS. ORTEGA: -- with the dates that
15 I gave you.

16 MR. PATTON: That's good. All
17 right. You want my notes to be right. You're
18 very -- I like you. You're particular. You
19 like facts to be correct.

20 MS. ORTEGA: Yeah.

21 MR. PATTON: I do, too.

22 MR. MATTSON: These numbers people.

23 MR. PATTON: Yeah.

24 MS. ORTEGA: Because you called me
25 Assistant Accounting Officer, and that's not

1 the title.

2 MR. PATTON: I called you that?

3 MS. ORTEGA: Well, it's on my memo

4 to come. This one.

5 MR. PATTON: Oh, that's terrible.

6 MR. MATTSON: That's --

7 MS. ORTEGA: I told Dorothy I'm

8 Assistant --

9 MR. MATTSON: -- nothing --

10 MS. ORTEGA: -- Accounting Officer;

11 that's lower level.

12 MR. MATTSON: Nothing frustrates me

13 more than someone getting my title wrong.

14 MS. ORTEGA: Yeah.

15 MR. MATTSON: Isn't that funny?

16 MR. PATTON: You got your title --

17 your title is -- wait, don't -- wait, wait --

18 Accounting Administrator II.

19 MS. ORTEGA: Yeah.

20 MR. PATTON: That's your title. I'm

21 going to fix it here in pen.

22 MS. ORTEGA: See? And then --

23 MR. PATTON: This is what I got from

24 Parks. See?

25 MS. ORTEGA: Okay. But then this is

1 telling me to go to Room 1005.

2 MR. MATTSON: That's all messed up,
3 isn't it?

4 MR. PATTON: That's right. What
5 happened -- what happened when you did that?

6 MS. ORTEGA: No number. I was late.
7 No, Gwen came and told me to come or she told
8 Dorothy to tell me to come to this room. I
9 was just late because I was in a room without
10 a clock.

11 MR. PATTON: Now, all you found
12 out -- what you discovered about us so far
13 then is that we don't really know your title
14 and we don't really know what room we're
15 operating out of, okay?

16 MS. ORTEGA: Okay.

17 MR. PATTON: Everything gets sort
18 of -- we have to figure it out as we go, too.
19 Okay?

20 MS. ORTEGA: Okay.

21 MR. PATTON: So tell me what you
22 know about -- so you knew -- and Dorothy --
23 you were part of these conversations for a lot
24 of years where Dorothy would talk to the
25 budget people, hey, what about this money in

1 SPRF. And were you familiar at all with the
2 amount in SPRF? And I'm going to show you --
3 I have seen this, and I don't know how -- I
4 don't know how exact this is, but I -- and I
5 think I got this from DOF, I'll have to look,
6 but the number -- this reflects a difference
7 between what was reported to the SCO and what
8 was reported to --

9 MS. ORTEGA: How do you know?
10 There's nothing written on there.

11 MR. PATTON: Oh, just because I know
12 because it -- yeah, I have great --

13 MS. ORTEGA: There's no titles or
14 anything.

15 MR. PATTON: Does the reason --

16 MS. ORTEGA: Did it get cut off?

17 MR. PATTON: Gosh, she's picky. It
18 did get cut off. You want to know why?

19 MS. ORTEGA: It was on a bigger --

20 MR. PATTON: Because when --

21 MS. ORTEGA: -- piece of paper?

22 MR. PATTON: Exactly.

23 MS. ORTEGA: Oh, okay.

24 MR. PATTON: Exactly. And I'm not
25 very good with copying machines, and this is

1 an eight and a half by eleven. All right.
2 This you don't like. I'm going to try to
3 remedy that, okay? Now, let me see if I have
4 it. I might. And then again, I might not,
5 because I realized they're in my way also. In
6 fact, I think Michael might have it; I'm not
7 sure.

8 MR. MATTSON: I'm looking.

9 MR. PATTON: I'm just -- for right
10 now, just --

11 MS. ORTEGA: Okay.

12 MR. PATTON: -- bear with me, laugh,
13 oh, yeah, she likes it, she sees it, she wants
14 titles. You like this, huh?

15 MS. ORTEGA: Well, yes.

16 MR. PATTON: You like that.

17 MS. ORTEGA: I've just never --

18 MR. PATTON: I know you've never.
19 I've just never either.

20 MS. ORTEGA: Just numbers.

21 MR. MATTSON: That can mean
22 anything.

23 MR. PATTON: '02. Okay. That's
24 right. This is it. Okay. You like this
25 better? Because now I have --

1 MS. ORTEGA: Yes.

2 MR. PATTON: -- the titles. You
3 like that better, don't you? And these are
4 the same numbers, okay?

5 MS. ORTEGA: Okay.

6 MR. PATTON: Now, see, I was going
7 to tell you -- I was going to point right here
8 without even looking at it. I was going to
9 point here, and I was going to say this is
10 what went to the Controller, this is what went
11 to DOF, and here's the difference. And look.
12 I would have been right.

13 MS. ORTEGA: Okay.

14 MR. PATTON: See that? See that?

15 MS. ORTEGA: That's what's wrong.
16 Yeah.

17 MR. PATTON: There's an adjust.
18 There's a couple adjusts. But anyways, the
19 point is this -- and we'll use this because
20 we've got -- you like identifiers. I like
21 that. That's good. I -- so in this account
22 and this one now, I've got going back to '98
23 and '99 here.

24 MS. ORTEGA: Okay.

25 MR. PATTON: And this was on a

1 longer spreadsheet, and I got cut off, okay?
2 So when we go to look at this, I'm going to do
3 this; I'm going to go like this for you.
4 How's that?

5 MS. ORTEGA: Okay.

6 MR. PATTON: Will that be helpful?

7 MS. ORTEGA: That's fine.

8 MR. PATTON: Okay. You like that?

9 MS. ORTEGA: I'd like to have a
10 ruler, but go ahead.

11 MR. PATTON: I like it.

12 MS. ORTEGA: Just ask your question.

13 MR. PATTON: Yeah, okay.

14 MS. ORTEGA: Because it's kind of
15 small.

16 MR. PATTON: This difference
17 fluctuated a little going back to '02 to a
18 twenty-six million underreport, twenty-nine,
19 twenty-six, twenty-three. It's hovered fairly
20 consistently at twenty-one, twenty, basically
21 that's twenty, nineteen, twenty, twenty. Last
22 year's varied close. Do you -- do you happen
23 to have any understanding as to why this
24 underreport number differed by a few million
25 back here?

1 MS. ORTEGA: No.

2 MR. PATTON: You don't know? Okay.

3 MS. ORTEGA: I guess that's

4 consistent.

5 MR. PATTON: Do you happen to

6 have --

7 MS. ORTEGA: No, I don't.

8 MR. PATTON: Do you happen to

9 have -- now, when I go back even further --

10 I'll put this here so you have something to

11 line it up to. I'm going to go back here --

12 well, yeah, it starts out at about nine and a

13 half and goes to fourteen and then twenty.

14 MS. ORTEGA: Oh, this is rounded,

15 huh? Okay.

16 MR. PATTON: That number doesn't

17 make any sense to me. I don't know why that

18 one's so different. And then we do what I

19 just showed you, twenty-six, twenty-five, six,

20 twenty-three, then we start to even out at

21 twenty. You don't know anything about the

22 nine-fourteen-twenty growth spurt --

23 MS. ORTEGA: Uh-huh, no.

24 MR. PATTON: -- little old growth

25 spurt --

1 MS. ORTEGA: No.

2 MR. PATTON: -- in our adolescent
3 years? Okay. You don't know anything?

4 MS. ORTEGA: No.

5 MR. PATTON: Okay. Do you know
6 anything about -- here's the Off Highway Fund.
7 And I've got -- have you -- have there been
8 any discussions about discrepancies in the Off
9 Highway Fund, what was reported to SCO
10 versus --

11 MS. ORTEGA: Just what I saw in the
12 article. I have always heard it was SPRF. I
13 didn't know about OHV.

14 MR. PATTON: Okay.

15 MS. ORTEGA: I know there was a
16 discussion about it, but I think you should
17 talk to Cheryl Taylor and Marilyn because I
18 think they had a meeting with OHV, but
19 that's --

20 MR. PATTON: Okay.

21 MS. ORTEGA: So I don't know if it
22 was about that.

23 MR. PATTON: Talk to Cheryl Taylor,
24 Evans?

25 MS. ORTEGA: Yeah. Cheryl Taylor

1 and Marilyn Evans. They would know.

2 MR. PATTON: Who's the Evans-Jones?

3 MS. ORTEGA: She was --

4 MR. PATTON: Cheryl Taylor --

5 MS. ORTEGA: Yeah, and Marilyn.

6 MR. PATTON: -- and Marilyn

7 Evans-Jones?

8 MS. ORTEGA: Um-hum.

9 MR. PATTON: They're in Budget?

10 MS. ORTEGA: They were, yeah. They
11 both have left.

12 MR. PATTON: Talk to them about the
13 OHV?

14 MS. ORTEGA: I think, yeah, because
15 they -- oh, why is that -- these are credits.

16 MR. PATTON: I know.

17 MS. ORTEGA: Why would it go from
18 there to that big --

19 MR. PATTON: That's what I -- that's
20 my question.

21 MS. ORTEGA: Can I ask who prepared
22 this?

23 MR. PATTON: I don't know. I think
24 it came out of --

25 MS. ORTEGA: And we've already

1 verified the figures like --

2 MR. PATTON: No, nothing's verified.

3 MS. ORTEGA: -- verify?

4 MR. PATTON: No, no, no, no. None
5 of this is --

6 MR. MATTSON: Lisa, can you verify
7 it for us?

8 MS. ORTEGA: It would take me a
9 while. My year-end statements have to come
10 first.

11 MR. MATTSON: For the record, that
12 was a joke by Michael Mattson. We don't
13 know -- the basic thing is that I'm getting --
14 and I don't have any final verified numbers.
15 The basic thing I'm getting is that the -- and
16 I will tell you --

17 MS. ORTEGA: And nobody's just heard
18 of SPRF.

19 MR. PATTON: Yeah, okay.

20 MS. ORTEGA: Dorothy has always
21 talked about that and not really the --

22 MR. PATTON: You never really --
23 okay, because what I'm getting is that the
24 numbers in OHV have swung wildly from big
25 underreported dollars to big overreported

1 dollars.

2 MS. ORTEGA: Yeah.

3 MR. PATTON: You don't know --
4 you've not -- you've not had anything to do
5 with trying to --

6 MS. ORTEGA: No.

7 MR. PATTON: -- prep those numbers
8 up?

9 MS. ORTEGA: We just always know OHV
10 has a ton of money.

11 MR. PATTON: Do you not -- you
12 don't -- is that right?

13 MS. ORTEGA: They do, yeah, because
14 they pulled -- they borrowed ninety million
15 from OHV in '08-'09.

16 MR. PATTON: Who --

17 MR. MATTSON: Who borrowed the
18 money?

19 MS. ORTEGA: It's Controllers, State
20 Controllers. They just -- I don't know the
21 process when they go through loans, but I had
22 to do research, and they pulled -- they did a
23 loan of ninety million, twenty-one million,
24 and twenty-two million.

25 MR. PATTON: Who --

1 MS. ORTEGA: So they just keep doing
2 it.

3 MR. PATTON: Who works up the
4 numbers for OHV, the accounting numbers?

5 MS. ORTEGA: I have fund balances
6 for OHV, too.

7 MR. PATTON: You do?

8 MS. ORTEGA: Uh-huh.

9 MR. PATTON: You do? Okay.

10 MS. ORTEGA: I'm not sure -- we have
11 like thirty-three funds. We don't do fund
12 conditions for all the funds.

13 MR. PATTON: Um-hum.

14 MS. ORTEGA: I'm not really sure why
15 we do them for these. My assumption is it's
16 because these have revenue.

17 MR. PATTON: All right.

18 MR. MATTSON: Is it because you're
19 the administrating agency over these funds?

20 MS. ORTEGA: It could be, but we
21 have other nonshared funds, and they're not in
22 here; maybe they're not as large. I don't --

23 MR. MATTSON: Well, they're just
24 assigned to other agencies maybe?

25 MS. ORTEGA: Yeah.

1 MR. PATTON: All right. Don't -- I
2 don't want to worry too much about OHV right
3 now.

4 MS. ORTEGA: Okay.

5 MR. PATTON: I'm going down a
6 different path to try to get --

7 MS. ORTEGA: Okay.

8 MR. PATTON: -- an understanding of
9 why I'm seeing what I'm seeing with OHV. So
10 let me not bother you with that further. All
11 right. What have I forgotten to ask you?
12 There's some big glaring hole in my -- in my
13 interview, right?

14 MS. ORTEGA: I don't know. Is
15 there?

16 MR. PATTON: No? You can't think of
17 it?

18 MS. ORTEGA: I think you've thought
19 of everything.

20 MR. PATTON: Really? All right.
21 All right. How's -- so -- how's the mood now
22 in -- is there -- are people calming down yet
23 or are they all --

24 MS. ORTEGA: You know, I've been
25 locked up in a conference room, so I haven't

1 heard staff really --

2 MR. PATTON: Okay.

3 MS. ORTEGA: -- too much, but there
4 is rumors. They're asking is Dorothy going to
5 get fired, and they just don't need to be
6 talking like that.

7 MR. PATTON: Yeah.

8 MS. ORTEGA: It's just bad. And
9 every day there's an article in the paper.

10 MR. PATTON: Yeah.

11 MS. ORTEGA: That's not good.

12 MR. PATTON: Well, and I'll tell you
13 what I told Dorothy was that -- I understand
14 it's like there was this long period of time
15 where sort of a fairly significant secret was
16 being kept, and it made -- you've described,
17 Dorothy was a little agitated over it. She
18 would confront the budget people periodically.
19 And it's stressful trying to hold on to a
20 secret. And then the secret's out, and then
21 you get all this press, and then people are
22 losing jobs, and there's tumult at the Parks
23 Department. But from here forward now -- so
24 now there's this examination. Different
25 agencies are coming in and going, okay, what

1 happened. And then eventually, we'll pretty
2 much get to the bottom of it. There's
3 answers, there's reasons why all this happened
4 and how it happened. And then going forward,
5 it's like, now we're no longer harboring this
6 secret --

7 MS. ORTEGA: Right.

8 MR. PATTON: -- that was so
9 burdensome.

10 MS. ORTEGA: And it's a good thing.

11 MR. PATTON: Yeah.

12 MS. ORTEGA: And then if they're
13 auditing us, it's fine.

14 MR. PATTON: Yeah.

15 MS. ORTEGA: We do things right in
16 Accounting.

17 MR. PATTON: That's what I hear.

18 MS. ORTEGA: So if there's always
19 stuff that we need to improve, then it'll come
20 out, I guess.

21 MR. PATTON: Okay.

22 MS. ORTEGA: So it's okay.

23 MR. PATTON: So I just hope
24 everybody can like just breathe. Go to yoga,
25 breathe.

1 MS. ORTEGA: We all bought some park
2 shirts a while ago, and nobody's wearing them
3 right now.

4 MR. PATTON: Really?

5 MS. ORTEGA: They have the logo,
6 yeah.

7 MR. PATTON: Oh, come on. No, I --

8 MS. ORTEGA: Nobody in Accounting --
9 I haven't seen them wear -- we usually wear
10 them on Fridays.

11 MR. PATTON: Yeah. Tell them I --

12 MS. ORTEGA: I did see one guy from
13 this floor, he's from here.

14 MR. PATTON: Tell them that the guy
15 from the Attorney General's Office, they want
16 to -- they'd like to see you guys proud of
17 where you work and wearing park shirts again.

18 MS. ORTEGA: I bought some for my
19 dad for golf, too, and he's like, I'm not
20 wearing it.

21 MR. PATTON: No. This will all --
22 this is all going to be in the past.

23 MS. ORTEGA: Yeah.

24 MR. PATTON: Yeah. All right.

25 MS. ORTEGA: So how long do the

1 investigations take?

2 MR. PATTON: Oh, you know --

3 MS. ORTEGA: A long time?

4 MR. PATTON: -- sometimes a long
5 time. There's -- like there's -- this thing
6 will -- I think my part is not too long, but I
7 think examining all the financial records,
8 you're a numbers person, you know better than
9 I do how long it takes the numbers-type people
10 to go in and --

11 MS. ORTEGA: Yeah.

12 MR. PATTON: -- they'll be --

13 MS. ORTEGA: So it will be longer.

14 MS. ORTEGA: -- they'll be trying to
15 pull numbers and they're -- and now they're --
16 I think they're looking at more than just
17 partial special funds; they're looking at --

18 MR. MATTSON: All the special funds.

19 MS. ORTEGA: Yeah, that's good.

20 MR. PATTON: So I can't really --

21 MS. ORTEGA: Well, I know they used
22 to. That's what Dorothy was showing me from
23 the information she had.

24 MR. PATTON: They used to what?

25 MS. ORTEGA: Finance used to ask the

1 agencies why there was a discrepancy between
2 Controllers' figures and Finance.

3 MR. PATTON: I've seen a couple
4 memos where Finance asked that in 2003 and
5 2002. Are you familiar with those memos?

6 MS. ORTEGA: Just Dorothy had showed
7 me when she was doing research. She was proud
8 of her documentation.

9 MR. PATTON: Yeah. Had you ever
10 seen those before --

11 MS. ORTEGA: No.

12 MR. PATTON: -- she showed you?

13 MS. ORTEGA: Uh-huh.

14 MR. PATTON: That's an interesting
15 thing that you raised. Actually, I think
16 they're back in my office. But anyways, we do
17 have two reports from -- we have two memos
18 from '02 and '03 from Finance, and they both
19 say the same thing. It's a carbon copy of the
20 memo, saying there are discrepancies between
21 numbers reported in the special -- these
22 following special funds --

23 MS. ORTEGA: Yeah.

24 MR. PATTON: -- between what's been
25 reported --

1 MS. ORTEGA: Probably a change in
2 staff over there, they forgot to do it. I
3 don't know.

4 MR. PATTON: Okay. Interesting.
5 Thank you so much.

6 MS. ORTEGA: Okay.

7 MR. MATTSON: Okay. It is now 2:04
8 in the p.m., and the interview is over.

9 (End of audio)

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TRANSCRIBER'S CERTIFICATE
Lisa Ortega interview on 8-1-12

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